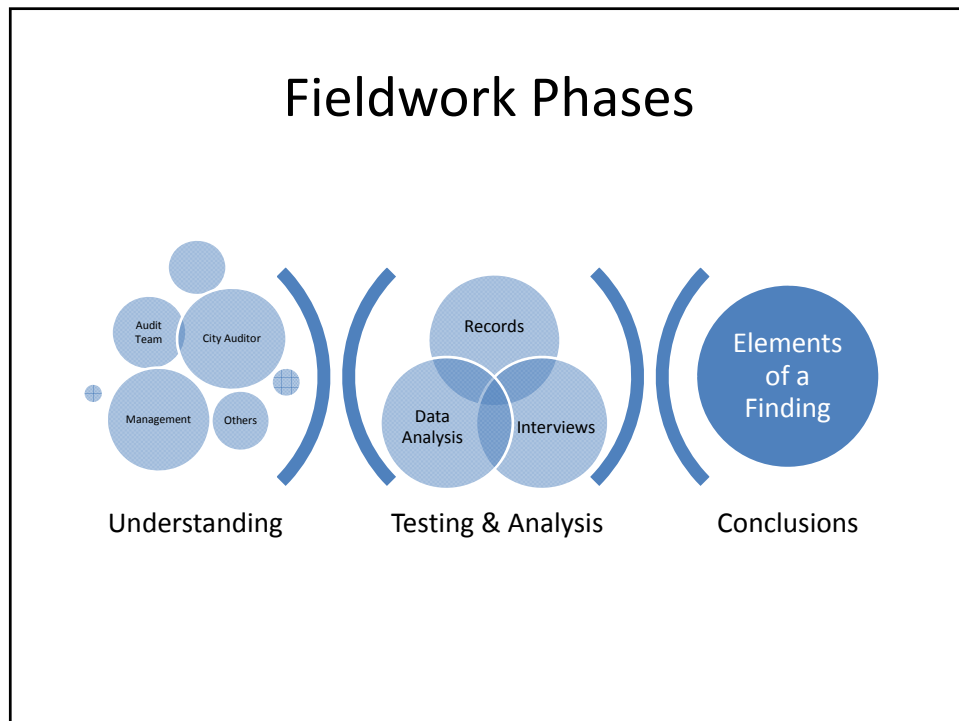
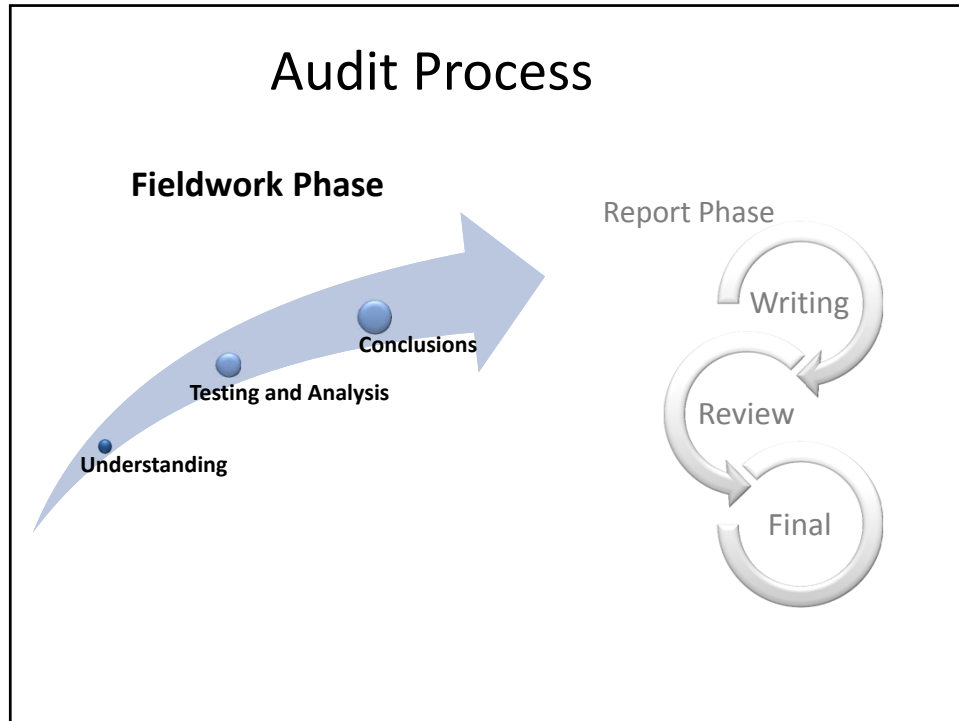


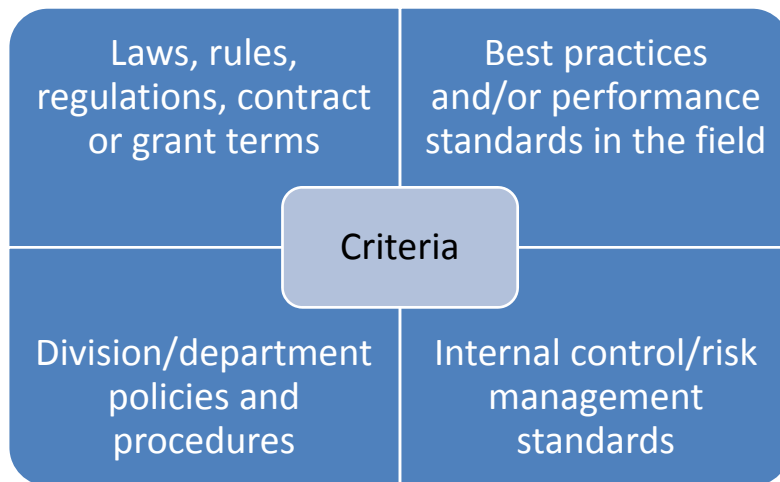
**AUDIT COMMITTEE**  
**February 22, 2016**

**Overview of**  
**Audit Fieldwork Process**

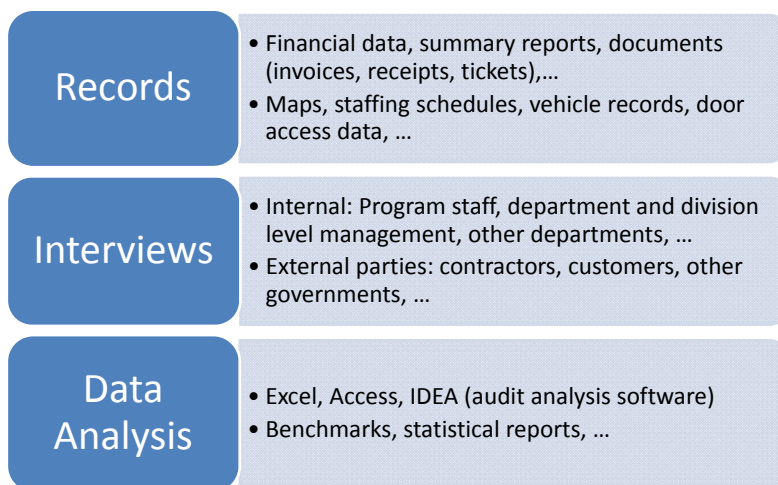
How do we evaluate City operations?



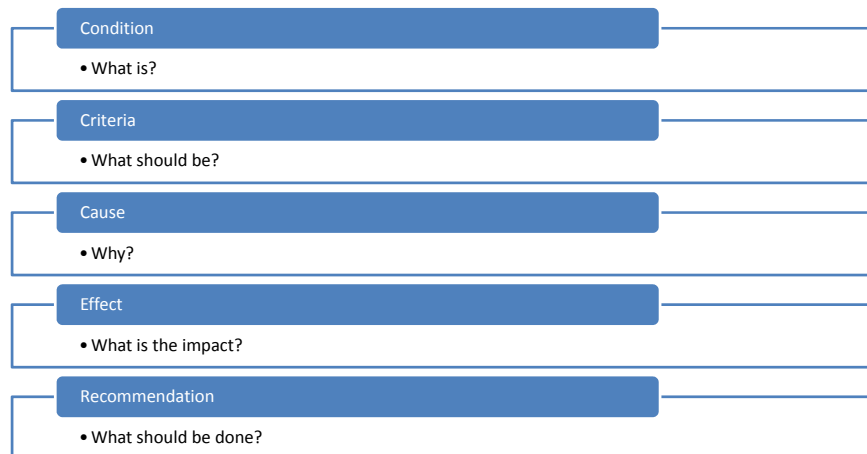
## Understanding – Identify Criteria



## Testing & Analysis Examples



## Conclusions – Elements of a Finding



## Conclusions

